

EXHIBIT C

**SUMMARY OF TIME CHARGES AND HOURLY RATES BY PROFESSIONAL FOR
PERIOD FROM FEBRUARY 1, 2010 THROUGH MAY 30, 2010**

Name of Professional & Title	Year Admitted to Practice	Billing Rate	Total Hours Billed	Fee Totals
Richard M. Pachulski, Partner	1979	\$925.00	349.70	\$323,472.50
Dean A. Ziehl, Partner	1978	855.00	300.55	256,970.25
Robert B. Orgel, Partner	1981	825.00	152.50	125,812.50
Jeremy V. Richards, Partner	1982	825.00	2.60	2,145.00
Henry C. Kevane, Partner	1986	775.00	.30	232.50
Debra Grassgreen, Partner	1992	775.00	1.10	852.50
Stanley E. Goldich, Partner	1980	750.00	2.20	1,650.00
Richard J. Gruber, Partner	1982	750.00	3.00	2,250.00
Ellen M. Bender, Partner	1984	695.00	3.70	2,571.50
James K.T. Hunter, Of Counsel	1988	695.00	63.40	44,063.00
Daryl G. Parker, Of Counsel	1970	695.00	103.10	71,654.50
Bruce Grohsgal, Partner	1984	675.00	5.60	3,780.00
Victoria Newmark, Of Counsel	1996	625.00	17.40	10,875.00
Shirley S. Cho, Of Counsel	1997	625.00	12.40	7,750.00
Harry Hochman, Of Counsel	1987	625.00	229.10	143,187.50
Michael R. Seidel, Partner	1996	575.00	.10	57.50
Gina Brandt, Of Counsel	1976	575.00	89.80	51,635.00
Jonathan J. Kim, Of Counsel	1995	575.00	20.00	11,500.00
Mary D. Lane, Of Counsel	1976	550.00	30.50	16,775.00
Robert M. Saunders, Of Counsel	1984	550.00	9.60	5,280.00
Jeffrey P. Nolan, Of Counsel	1992	550.00	.20	110.00
Nina Hong, Partner	1996	550.00	130.50	71,775.00
Gabrielle A. Rohwer, Of Counsel	1997	550.00	28.40	15,620.00
Warner Disse, Of Counsel	1986	515.00	34.10	17,561.50
Miriam Khatiblou, Of Counsel	1995	515.00	5.30	2,729.50
Gillian N. Brown, Partner	1999	515.00	.10	51.50
Erin Gray, Of Counsel	1992	515.00	17.50	9,012.50
Maria A Bove, Of Counsel	2001	550.00	140.90	77,495.00
Pamela E. Singer, Of Counsel	1996	515.00	12.90	6,643.50
Celine Guillou, Of Counsel	1998	450.00	16.80	7,560.00
Leslie A. Forrester, Paralegal	N/A	260.00	1.10	286.00
Denise A. Harris, Paralegal	N/A	235.00	18.70	4,394.50
Patricia J. Jeffries, Paralegal	N/A	235.00	.40	94.00

Name of Professional & Title	Year Admitted to Practice	Billing Rate	Total Hours Billed	Fee Totals
Thomas J. Brown, Paralegal	N/A	205.00	14.70	3,013.50
Mike A. Matteo, Paralegal	N/A	205.00	13.00	2,665.00
Andrew Sahn, Paralegal	N/A	160.00	5.00	800.00
TIME CHARGES TOTAL:			1,836.25	\$1,302,325.75*

Total Hours: 1,836.25

Blended Hourly Rate: \$709.23
(Attorneys and Paralegals)

Blended Hourly Rate: \$723.95
(Attorneys)

* This amount represents all fees incurred by PSZJ during the Interim Period. As set forth in the Interim Application, PSZJ is seeking compensation from the Debtors' estates only for the portion of such amount incurred in connection with services provided for the benefit of the Debtors, and with the additional voluntary reductions set forth in the Interim Application.